I hereby certify that this correspondence is being electronically transmitted on the date noted below to:

Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450
July 3, 2008
Date of Deposit

Amir N. Penn
Name of applicant, assignee or Registered Representative

Signature
July 3, 2008
Date of Signature

Extendible of 8/5/8 Weller 8/16-08

Our Case No.: 9683/180

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kazuo Sugimoto) .
Serial No.: 10/810,792) Examiner: Holder, Anner N.
Filing Date: March 26, 2004) Group Art Unit No.: 2621
For Video Encoding Apparatus, Video Encoding Method, Video Encoding Program, Video Decoding Apparatus, Video Decoding method and Video Decoding Program	Confirmation No.: 9618)))

RESPONSE TO FINAL OFFICE ACTION DATED FEBRUARY 6, 2008

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Final Office Action of February 6, 2008, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Listing of the Claims begins on page 4 of this paper.

Remarks begin on page 11 of this paper.